

1933-34

STATE OF FLORIDA
FIRST BIENNIAL REPORT
OF THE
MALT AND VINOUS BEVERAGE
DEPARTMENT
MADE TO
HIS EXCELLENCY
DAVID SHOLTZ
GOVERNOR OF THE STATE OF FLORIDA



J. A. CORMIER,
Director

Tallahassee, Florida

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1933-1934



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Tallahassee, Fla.,

March 25, 1935.

To His Excellency,

DAVID SHOLTZ,

Governor of the State of Florida:

I beg to submit herewith a report on the Malt and Vinous Beverage Department for period from May 8th, 1933, at which time the Department was created, to and including December 31st, 1934.

Respectfully,

J. A. CORMIER,

Director.

**REPORT OF THE MALT AND VINOUS BEVERAGE
DEPARTMENT.
STATE OF FLORIDA**

This report covers statistical data and a resume of the activities of the Department from the time it was organized May 8, 1933 to and including December 31, 1934.

I shall submit under separate cover certain suggestions as to changes in the present Law which in my opinion will result in greater efficiency in its operation.

The following schedules are attached herewith and are a part of this report:

Schedule "A"—License Information May 8—Dec. 31, 1933

Schedule "B"—License Information Jan. 1—Dec. 31, 1934

Schedule "C"—Excise Tax " May 8—Dec. 31, 1933

Schedule "D"—Excise Tax " Jan. 1—Dec. 31, 1934

Schedule "E"—Resume of above schedules.

Schedule "F"—Analysis of 1934 Excise Tax Figures.

Schedule "G"—Expense of Administering the Law.

The average monthly receipts of Excise Tax for the last six months of 1934 amounted to \$45,058.00, with a minimum of \$42,315.94, and a maximum of \$51,933.13 for the period. This indicates that under the present economic conditions consumption of malt and vinous beverages has reached its peak.

The duty of the Department is to enforce the provisions of Chapter 15,884, Acts of 1933. One of the major problems that confronted it at the beginning was the elimination of the traffic in "home brew", the makers of which neither

possessed a license nor paid the excise tax. I am pleased to report that this traffic has been practically eliminated.

A second problem faced by the Department was that of the "bottlegging" of malt and vinous beverages. A tax has been collected on approximately 400,000 bottles and 1100 gallons of such beverages. Most of this amount was collected in the first few months in which the Law was in operation, since the prompt manner in which this matter was handled by our field force discouraged violations.

The Department has also been confronted with numerous other problems presented by manufacturers, wholesalers and vendors. Many of these called for a ruling on some section of the Law and were given prompt attention.

The Inspectors are located in different parts of the State and are given a definite territory to supervise. They make regular inspections in order to ascertain that no dealers are selling beverages without a license or sell beverages on which the excise tax has not been paid. It is their duty also to see that other provisions of the Law are observed.

The Law requires manufacturers and wholesalers to pay the excise tax when the beverage is sold. This necessitates periodical audits by our field auditors.

Special men investigate all major complaints and also assist the Supervisors in the more populous territories.

The collection of delinquent malt and vinous beverage licenses and excise tax on "boot-legged" beverages has exceeded \$42,000.00. This figure would have been much higher but for the close supervision given by our field forces, which discouraged efforts to do business without complying with the Law.

The State School Fund has received from this Department \$722,376.30, leaving a balance on hand December 31, 1934 of \$56,150.05.

All Laws relating to the sale of intoxicating liquor which were in effect on December 31, 1918, were restored on November 6, 1934. Under these Laws this Department has no jurisdiction over the collection of licenses or over the enforcement of Laws governing the liquor traffic. However, since this Department had been administering the Law governing the sale of malt and vinous beverages in the State for nearly a year and a half, County Officials and the industry looked to us for assistance in the interpretation and enforcement of the Liquor Laws. We have been of material assistance to these officials and to the industry, with the result that approximately 394 liquor licenses have been issued in the State, bringing into the General Revenue Fund of the State Treasury for each license \$500.00 or a total of \$197,000.00.

SCHEDULE "A"

STATE BEVERAGE LICENSES ISSUED BY TAX COLLECTORS FROM MAY 8 TO DECEMBER 31, 1933

| County | No. Retail Licenses | No. Wholesale Licenses | No. Manufacturers Licenses | Amount |
|--------------|---------------------------|------------------------------|----------------------------------|------------|
| Alachua | 51 | 2 | | \$1,192.50 |
| Baker | 5 | | | 67.50 |
| Bay | 33 | 2 | | 820.00 |
| Bradford | 10 | | | 170.00 |
| Brevard | 47 | | | 955.00 |
| Broward | 69 | 1 | | 1,390.00 |
| Calhoun | 3 | | | 30.00 |
| Charlotte | 15 | | | 202.50 |
| Citrus | 10 | | | 147.50 |
| Clay | 9 | | | 152.50 |
| Collier | 15 | | | 220.00 |
| Columbia | 20 | 2 | | 602.50 |
| Dade | 636 | 34 | 1 | 20,472.50 |
| DeSota | 14 | | | 265.00 |
| Dixie | 4 | | | 50.00 |
| Duval | 469 | 25 | 1 | 15,750.00 |
| Escambia | 138 | 9 | | 4,109.65 |
| Flagler | 8 | | | 127.50 |
| Franklin | 6 | | | 120.00 |
| Gadsden | 25 | | | 685.00 |
| Gilchrist | 5 | | | 62.50 |
| Glades | 6 | | | 82.50 |
| Gulf | 6 | | | 102.50 |
| Hamilton | 13 | | | 210.00 |
| Hardee | 29 | | | 510.00 |
| Hendry | 13 | | | 202.50 |
| Hernando | 9 | | | 172.50 |
| Highlands | 13 | | | 250.00 |
| Hillsborough | 358 | 19 | 1 | 11,780.00 |
| Holmes | 11 | | | 165.00 |
| Indian River | 22 | | | 627.50 |
| Jackson | 27 | 1 | | 735.00 |
| Jefferson | 11 | | | 152.50 |
| LaFayette | 3 | | | 30.00 |
| Lake | 44 | 1 | | 1,007.50 |
| Lee | 34 | | | 585.00 |
| Leon | 52 | 5 | | 2,070.00 |
| Levy | 12 | | | 187.50 |

SCHEDULE "A"—Continued

| County | No. Retail Licenses | No. Wholesale Licenses | No. Manufacturers Licenses | Amount |
|---------------|---------------------------|------------------------------|----------------------------------|--------------------|
| Liberty | 2 | | | 22.50 |
| Madison | 12 | 1 | | 285.00 |
| Manatee | 34 | 2 | | 827.50 |
| Marion | 43 | 2 | | 1,117.50 |
| Monroe | 43 | 2 | | 942.50 |
| Nassau | 22 | | | 360.00 |
| Okaloosa | 22 | 1 | | 455.00 |
| Okeechobee | 6 | | | 92.50 |
| Orange | 127 | 6 | 1 | 3,795.00 |
| Osceola | 13 | | | 207.50 |
| Palm Beach | 209 | 9 | | 5,605.00 |
| Pasco | 19 | | | 322.50 |
| Pinellas | 170 | 4 | | 4,157.50 |
| Polk | 141 | 3 | | 3,177.50 |
| Putnam | 34 | 2 | | 777.50 |
| St. Johns | 54 | | | 940.00 |
| St. Lucie | 28 | 1 | | 902.50 |
| Santa Rosa | 14 | | | 285.00 |
| Sarasota | 37 | 1 | | 882.50 |
| Seminole | 30 | 2 | | 882.50 |
| Sumter | 15 | | | 200.00 |
| Suwannee | 9 | 1 | | 255.00 |
| Taylor | 13 | | | 187.50 |
| Union | 3 | | | 32.50 |
| Volusia | 125 | 3 | | 2,782.50 |
| Wakulla | 7 | | | 150.00 |
| Walton | 14 | | | 262.50 |
| Washington | 5 | 1 | | 180.00 |
| Martin | 18 | | | 297.50 |
| TOTALS | 3,506 | 143 | 3 | \$96,847.15 |

SCHEDULE "B"

STATE BEVERAGE LICENSES ISSUED FROM JANUARY 1ST
TO DECEMBER 31ST, INCLUSIVE 1934

| County | Retail | Wholesale | Manufacturing | Amount |
|--------------|--------|-----------|---------------|------------|
| Alachua | 53 | 4 | | \$1,610.00 |
| Baker | 5 | | | 75.00 |
| Bay | 44 | 1 | | 965.00 |
| Bradford | 9 | | | 165.00 |
| Brevard | 43 | | | 912.50 |
| Broward | 111 | 1 | | 2,542.50 |
| Calhoun | 9 | | | 100.00 |
| Charlotte | 17 | | | 310.00 |
| Citrus | 13 | | | 222.50 |
| Clay | 8 | | | 187.50 |
| Collier | 24 | | | 412.50 |
| Columbia | 30 | | | 622.50 |
| Dade | 946 | 21 | 3 | 29,416.50 |
| DeSoto | 29 | 1 | | 620.00 |
| Dixie | 3 | | | 55.00 |
| Duval | 490 | 12 | 1 | 13,685.00 |
| Escambia | 129 | 8 | 1 | 4,885.00 |
| Franklin | 13 | | | 212.50 |
| Flagler | 11 | | | 190.00 |
| Gadsden | 15 | | | 345.00 |
| Gilchrist | 7 | | | 87.50 |
| Glades | 9 | | | 127.50 |
| Gulf | 3 | | | 42.50 |
| Hamilton | 10 | | | 185.00 |
| Hardee | 29 | | | 392.50 |
| Hendry | 24 | | | 407.50 |
| Hernando | 11 | | | 180.00 |
| Highlands | 16 | | | 300.00 |
| Hillsborough | 450 | 15 | 2 | 12,422.50 |
| Holmes | 10 | | | 120.00 |
| Indian River | 18 | | | 370.00 |
| Jackson | 36 | 1 | | 837.50 |
| Jefferson | 7 | | | 145.00 |
| LaFayette | 4 | | | 52.50 |
| Lake | 47 | | | 845.00 |
| Lee | 54 | | | 1,115.00 |
| Leon | 42 | 6 | | 1,865.00 |
| Levy | 14 | | | 192.50 |
| Liberty | 6 | | | 87.50 |
| Madison | 13 | | | 197.50 |

SCHEDULE "B"—Continued

| County | Retail | Wholesale | Manufacturing | Amount |
|------------|--------|-----------|---------------|--------------|
| Manatee | 64 | 2 | | 1,490.00 |
| Marion | 44 | | | 700.00 |
| Martin | 19 | | | 410.00 |
| Monroe | 66 | 3 | | 1,712.50 |
| Nassau | 26 | | | 387.50 |
| Okaloosa | 29 | 1 | | 643.75 |
| Okeechobee | 8 | | | 115.00 |
| Orange | 132 | 6 | 2 | 5,072.50 |
| Osceola | 20 | | | 370.00 |
| Palm Beach | 248 | 6 | 1 | 6,702.50 |
| Pasco | 29 | | | 540.00 |
| Pinellas | 192 | 3 | | 4,342.50 |
| Polk | 163 | 2 | | 3,140.00 |
| Putnam | 40 | 1 | | 925.00 |
| St. Johns | 63 | | | 1,250.00 |
| St. Lucie | 30 | 1 | | 770.00 |
| Santa Rosa | 17 | | | 245.00 |
| Sarasota | 52 | 2 | | 1,192.50 |
| Seminole | 35 | 2 | | 945.00 |
| Sumter | 13 | | | 195.00 |
| Suwannee | 14 | | | 267.50 |
| Taylor | 11 | | | 210.00 |
| Union | 3 | | | 35.00 |
| Volusia | 164 | 5 | | 4,237.50 |
| Wakulla | 12 | | | 142.50 |
| Walton | 14 | | | 210.00 |
| Washington | 4 | 1 | | 290.00 |
| TOTALS | 4,324 | 105 | 10 | \$114,047.75 |

~~TOTAL MAY 3, 1933 TO DECEMBER 31, 1934 \$114,700.54~~

SCHEDULE 'C'

TAXABLE SALES BY MANUFACTURERS AND DISTRIBUTORS FROM MAY 8 TO DECEMBER 31, 1933.

| | | |
|----------------------------------|--------------|--------------------|
| Number of bottles sold | 20,372,049 | |
| Tax @ $\frac{3}{4}$ c per bottle | | \$152,790.37 |
| Number of gallons sold | 1,119,706.37 | |
| Tax @ .6c per gallon | | \$ 67,182.38 |
| TOTAL EXCISE TAX | | <hr/> \$219,972.75 |

SCHEDULE "D"

TAXABLE SALES MADE BY MANUFACTURERS AND DISTRIBUTORS FROM JANUARY 1 TO DECEMBER, 31, 1934

| | | |
|--|--------------|--------------|
| Number of bottles sold first 6 months | 19,414,737 | |
| Tax @ $\frac{3}{4}$ c per bottle | | \$145,610.53 |
| Number of bottles sold last 6 months | 28,076,638 | |
| | | |
| Tax @ $\frac{3}{4}$ c per bottle | | \$210,574.78 |
| | | |
| TOTAL BOTTLES SOLD | 47,491,375 | |
| TOTAL BOTTLE TAX | | \$356,185.31 |
| Number of gallons sold first 6 months | 1,269,587.72 | |
| Tax @ .6c per gallon | | \$76,175.27 |
| Number of gallons sold last 6 months | 995,549.89 | |
| | | |
| Tax @ .6c per gallon | | \$59,732.99 |
| | | |
| TOTAL GALLONS SOLD | 2,265,137.61 | |
| TOTAL GALLONAGE TAX | | \$135,908.26 |
| | | |
| TOTAL EXCISE TAX JANUARY 1 TO DECEMBER 31, 1934 | | \$492,093.57 |

SCHEDULE "E"

RESUME OF SCHEDULES "A", "B", "C" AND "D"

LICENSE TAX

| | | |
|--------------------------------------|--------------|--------------|
| Total number of licenses issued 1933 | 3,653 | |
| Total number of licenses issued 1934 | 4,439 | |
| Increase in 1934 over 1933 | 786 | |
| License Tax collected 1933 | \$ 96,847.15 | |
| License Tax collected 1934 | 114,047.75 | |
| Increase in 1934 over 1933 | | \$ 17,200.60 |
| TOTAL LICENSE TAX | | |
| COLLECTED 1933 and 1934 | | \$210,894.90 |
| EXCISE TAX | | |
| Taxable Bottles Sold 1933 | 20,372,049 | |
| Taxable Bottles Sold 1934 | 47,491,375 | |
| Increase in 1934 over 1933 | | 27,119,326 |
| Taxable Gallons sold 1933 | 1,119,706.37 | |
| Taxable Gallons sold 1934 | 2,265,137.61 | |
| Increase in 1934 over 1933 | | 1,145,431.24 |
| Excise Tax Collected 1933 | \$219,972.75 | |
| Excise Tax Collected 1934 | 492,093.57 | |
| TOTAL EXCISE TAX | | |
| COLLECTED 1933 and 1934 | | \$712,066.32 |
| TOTAL LICENSES AND EXCISE TAX | | |
| COLLECTED 1933 AND 1934 | | \$922,961.22 |

The above comparison of licenses and license taxes are reasonably accurate, but the comparison of Excise Tax is not for reason that the time covered in 1933 is less than 8 months and the time covered in 1934 is for 12 Months.

SCHEDULE "F" is a comparison of Excise Tax figures for 1934 by half year periods.

SCHEDULE "F"

ANALYSIS AND COMPARISONS OF TAXABLE BEVERAGES
SOLD AND EXCISE TAX FIGURES FOR 1934.

| | | |
|--|--------------|--------------|
| Number of bottles sold first 6 months | 19,414,737 | |
| Number of bottles sold last 6 months | 28,076,638 | |
| Increase last 6 months over first 6 months | 8,661,901 | |
| Total Taxable Bottles sold | | 47,491,375 |
| Number of gallons sold first 6 months | 1,269,587.72 | |
| Number of gallons sold last 6 months | 995,549.89 | |
| Decrease last 6 months over first 6 months | 274,037.83 | |
| Total Taxable Gallons sold | | 2,265,137.61 |
| Excise Tax Collected first 6 months | \$221,785.79 | |
| Excise Tax Collected last 6 months | 270,307.78 | |
| Increase last 6 months over first 6 months | \$48,521.99 | |
| Total Collections | | \$492,093.57 |

50% of the bottled beer and 42% of the draft beer sold in the State in 1934 was manufactured in the State.

The sale of draft beer decreased 21.5% and the sale of bottled beer increased 44.7% the last 6 months over the first 6 months, probably due to the fact that ten cent bottled beer became plentiful about July and to the poor way in which most draft beer is handled.

SCHEDULE "G"

EXPENSE OF BEVERAGE DEPARTMENT FROM MAY 8, 1933
TO AND INCLUDING DECEMBER 31, 1934

MAY 8 TO DECEMBER 31, 1933

OFFICE

| | | |
|-----------------------------------|-----------|--------------|
| Equipment | \$ 455.23 | |
| General Inc. Bond Premiums | 388.70 | |
| Salaries | 6,379.02 | |
| Supplies | 190.40 | |
| Traveling | 1,505.35 | |
| Postage, Telegraph & Telephone | 678.37 | |
| Printing | 811.71 | \$ 10,408.78 |

FIELD AUDITORS

| | | |
|-------------------|------------|-------------|
| Salaries | \$1,964.53 | |
| Traveling Expense | 1,358.32 | \$ 3,322.85 |

SPECIAL INVESTIGATORS

| | | |
|-------------------|------------|-------------|
| Salaries | \$4,254.00 | |
| Traveling Expense | 4,097.94 | \$ 8,351.94 |

SUPERVISORS

| | | |
|-------------------|-------------|--------------|
| Salaries | \$10,709.12 | |
| Traveling Expense | 9,520.14 | \$ 20,229.26 |

TOTAL MAY 8—DECEMBER 31, 1933

\$42,312.83

SCHEDULE "G"—(Continued)

JANUARY 1 TO DECEMBER 31, 1934

OFFICE

| | | |
|-----------------------------------|-----------|--------------|
| Equipment | \$ 200.54 | |
| General-Inc. Bond Premiums | 903.34 | |
| Salaries | 11,440.00 | |
| Supplies | 282.74 | |
| Traveling Expense | 2,290.92 | |
| Postage, Telegraph & Telephone | 1,136.66 | |
| Printing | 1,199.59 | \$ 17,453.79 |

FIELD AUDITORS

| | | |
|-------------------|------------|-------------|
| Salaries | \$4,350.00 | |
| Traveling Expense | 3,213.46 | \$ 7,563.46 |

SPECIAL INVESTIGATORS

| | | |
|-------------------|------------|--------------|
| Salaries | \$5,775.00 | |
| Traveling Expense | 8,275.41 | \$ 14,050.41 |

SUPERVISORS

| | | |
|-------------------|-------------|--------------|
| Salaries | \$15,999.20 | |
| Traveling Expense | 13,948.48 | \$ 29,947.68 |

TRANSFERRED TO TAX COLLECTORS

| | | |
|--------------------|-------------|--|
| COMMISSION ACCOUNT | \$ 3,372.37 | |
|--------------------|-------------|--|

TOTALS FOR 1934

\$72,387.71

TOTAL MAY 8, 1933 TO DECEMBER 31, 1934

\$114,700.54